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PART III.

Legislative Measures and Rules thereunder.

NOTIFICATIONS.

No. P. 1402—*Legis., dated* 22*nd September* 1926.

Under Rule 49 of the Rules for the conduct of business of the Mysore Legislative Council, the following Report of the Select Committee on the Bill to amend the Mysore Income Tax Regulation, 1923, is published for general information with the Bill as amended by them:

By Order,
B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

We the undersigned Members of the Select Committee to which the Bill in question was referred, have the honour to report that we have considered the Bill and recommend the following changes:—

(*i*) *Clause* 10.—The additional words may be inserted after 'may apply' instead of after 'may' in sub-section (3) of Section 66 of the Regulation.

(*ii*) A new clause relating to certain consequential changes in Schedules IA and II of the Regulation as follows may be inserted as 11 (1) and (2), the present clause 11 being renumbered as 12:—

11. (1) In Schedule I A of the said Regulation for the words "every individual, every unregistered firm and every undivided Hindu family", the words "every individual, every Hindu undivided family, every unregistered firm and every other association of individuals not being a registered firm or a company" shall be substituted.

(2) In Schedule II of the said Regulation for the figure and words "(1) Companies, unregistered firms and individuals" the figure and words "(1) every Company, every unregistered firm, every individual and every other association of individuals not being a registered firm or company" shall be substituted.

No. (1) is only a verbal alteration.

No. (2) is an addition consequential on the amendments to Sections 3 and 55.

We recommend that the Bill as revised by us be published in the *Gazette*.

(Sd.) M. N. KRISHNA RAO (Chairman).
SYLVESTER PAIS,
B. ABDUR RAHMON,
MD. ZAHIRUDDIN MECCI,
M. RAMACHANDRA RAO,
G. PARAMASIVA IYA.

A BILL TO AMEND THE MYSORE INCOME TAX REGULATION, 1923.

Whereas it is expedient to amend the Mysore Income Tax Regulation, 1923, for certain purposes hereinafter appearing; it is hereby enacted as follows:—

Short title and commencement.

1. (1) This Regulation may be called the Mysore Income Tax (Amendment) Regulation, 192 .

Amendment of Section 2, Regulation V of 1923.

2. In clause (12) of Section 2 of the Mysore Income Tax Regulation, 1923 (hereinafter referred to as the said Regulation) after the words "any other public body or" the words "any" shall be inserted.

Amendment of Section 3, Regulation V of 1923.

3. In Section 3 of the said Regulation for the words "individual, company, firm and Hindu undivided family" the words "individual, Hindu undivided family, company, firm and other association of individuals" shall be substituted.

Amendment of Section 4, Regulation V of 1923.

4. In sub-section (2) of Section 4 of the Regulation, for the words "shall be deemed to be profits and gains of the year in which they are received or brought into Mysore", the following words shall be substituted, namely:—

"shall, if they are received in or brought into Mysore, be deemed to have accrued or arisen in Mysore and to be profits and gains of the year in which they are received or brought".

Amendment of Section 25, Regulation V of 1923.

5. In Section 25 of the said Regulation (a) in sub-section (1) for the words and figures "commenced after the 30th day of June 1923" the words and figures "on which income-tax was not at any time charged under the provisions of the Mysore Income Tax Regulation, 1920" shall be substituted; and (b) in sub-section (3) the words "which was in existence at the commencement of this Regulation and" shall be omitted.

Amendment of Section 55, Regulation V of 1923.

6. In Section 55 of the said Regulation, for the words "individual, unregistered firm, Hindu undivided family or company" the words "individual, Hindu undivided family, company, unregistered firm or other association of individuals, not being a registered firm", shall be substituted.

Amendment of Section 56, Regulation V of 1923.

7. In Section 56 of the said Regulation for the words "individual, unregistered firm, Hindu undivided family, or company" the words "individual, Hindu undivided family, company, unregistered firm or other association of individuals" shall be substituted.

8. To Section 56 of the said Regulation the following proviso shall be added, namely:—

Amendment of Section 56, Regulation V of 1923.

"Provided that, in computing the total income of a member of a registered firm, where any change occurs in the constitution of the firm, the profits or gains of the firm during the previous year shall be deemed to have been received in that year by the members of the firm as constituted at the time of the making of the assessment to super-tax in proportion to their shares in the firm at that time."

Amendment of Section 63, Regulation V of 1923.

9. To sub-section (2) of Section 63 of the said Regulation, after the words "member of the family" the words "and in the case of any other association of individuals, be addressed to the principal officer thereof" shall be added.

Amendment of Section 66, Regulation V of 1923.

10. In sub-section (3) of Section 66 of the said Regulation, after the words "the assessee may *apply*" the words "within six months from the date on which he is served with notice of the refusal" shall be inserted.

Amendment Schedules, Regulation V of 1923.

11. (1) In Schedule IA of the said Regulation for the words "every individual, every unregistered firm and every undivided Hindu family" the words "every individual, every Hindu undivided family, every unregistered firm and every other association of individuals not being a registered firm or a company" shall be substituted.

(2) In Schedule II of the said Regulation for the figure and words "(1) Companies, unregistered firms and individuals" the figure and words "(1) every company, unregistered firm, individual and other association of individuals not being a registered firm or company" shall be substituted.

Retrospective effect.

12. The amendments made in the said Regulation by Sections 3, 6 and 7 shall have effect as if they had been made on the first day of July 1925 and income-tax and super-tax shall be deemed to have been chargeable for the year commencing on that date and to be chargeable for the year commencing on the first day of July 1926 at the rate or rates applicable for those years to the total income of an individual, in respect of the income, profits and gains and of the total income, respec-